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5 UNITED STATES DISTRICT COURT  
6 WESTERN DISTRICT OF WASHINGTON  
7 AT SEATTLE

8 UNITED STATES OF AMERICA,

9 Petitioner,

10 v.

11 JAMES R. PAULSEN,

12 Respondent.

CASE NO. C09-1173RSM

ORDER OF DISMISSAL

13  
14 Petitioner United States of America filed this petition to enforce a summons on behalf of its  
15 agency, the Internal Revenue Service (“IRS”). Dkt. # 1. In the course of investigating respondent’s tax  
16 liability for the years 2004, 2005, 2006, and 2007, the IRS issued a summons directing respondent to  
17 appear on August 28, 2008, and personally served it on him six weeks before, on July 17, 2008. *Id.* ¶¶  
18 6, 7. When respondent failed to appear, the IRS issued a “last chance” letter directing respondent to  
19 appear on November 20, 2008. *Id.*, ¶¶ 8, 10. Respondent again failed to appear. *Id.*, ¶11.

20 This action was filed on February 19, 2009. Petitioner made several requests for an extension of  
21 time to serve respondent, as he could not be found and personal service could not be effected. Dkt. ## 4,  
22 6, 8, 10. On August 18, 2009, respondent appeared in this action to object to the repeated extensions of  
23 time for service. Dkt. # 13. He also filed a motion to dismiss, but did not note it on the Court’s  
24 calendar. Dkt. # 12. The motion is also captioned as a motion “for court order approving settlement of  
25 notice of lien and all ‘alleged’ monies owed.” *Id.* Attached to the motion is an unsigned document  
26 designated as a real estate purchase and sale agreement, purporting to transfer interest in a property in  
27 Soap Lake, Washington, from the Infinite Freedom Foundation of King County to an individual, Dale  
28 Singer. Dkt. # 12, Exhibit A.

1 Two days later, on August 20, 2009, respondent filed a motion for a preliminary injunction,  
2 asking the Court to enjoin a trustee's sale of the Soap Lake property, scheduled to take place on the  
3 following day, August 21, 2009. Dkt. # 14. Again, the motion was not noted for consideration on the  
4 Court's calendar. The only document offered in support of the preliminary injunction motion is an  
5 incomplete copy of a different real estate purchase and sale agreement for the Soap Lake property. This  
6 document is dated the same day as the one attached to the motion to dismiss, but purports to transfer  
7 interest in the property to a different individual, Quintin William Griffin, with payment of earnest  
8 money in the amount of "one penny". Dkt. # 14, Exhibit "S", p. 4. For these reasons, and the fact that  
9 the motion for a preliminary injunction was untimely with respect to the trustee's sale, the Court took no  
10 action to enjoin the sale. Respondent also filed on August 20 a second objection to the extensions of  
11 time allowed for service of the petition. Dkt. # 15.

12 Petitioner has now filed a motion to dismiss the petition, asking to withdraw the petition for  
13 enforcement of the summons. Dkt. # 21. Although respondent has objected by filing a "motion to allow  
14 the conditional acceptance of petitioner's motion for withdrawal of petition" and counterclaim, the  
15 Court finds therein no basis for denying petitioner's request to withdraw and dismiss the petition.

16 Accordingly it is hereby ORDERED:

17 (1) Respondent's motion to dismiss (Dkt. # 12) is DENIED;

18 (2) Respondent's motion for a preliminary injunction (Dkt. # 14) is DENIED as moot;

19 (3) Petitioner's motion to withdraw and dismiss the petition (Dkt. # 21) is GRANTED, and this  
20 action is hereby DISMISSED; and

21 (4) Respondent's "motion to allow conditional acceptance" (Dkt. # 22) is DENIED as moot.

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23 Dated this 20 day of October, 2009.

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26 RICARDO S. MARTINEZ  
27 UNITED STATES DISTRICT JUDGE  
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